



မင်္ဂြန်င်

PART I EXTRAORDINARY

No.158

AMARAVATI, TUESDAY, MARCH 11, 2025

G.980

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT (COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX, ACT & RULES, 2017 - TO AMENDMENT G.O.Ms.No.256, REVENUE (COMMERCIAL TAXES-II) DEPARTMENT, DATED: 29.06.2017.

[G.O.Ms.No.81, Revenue (Commercial Taxes), 11th March, 2025.]

Read the following:

- The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
- 2. Notification No.13/2017 Central Tax (Rate), dated 28.06.2017.
- 3. GO.Ms.No.256, Revenue(CT-II) Department, dated 29.06.2017.
- 4. Notification No.09/2024 Central Tax (Rate), dated 08.10.2024.
- 5. G.O.Ms.No.266, Revenue (CT) Department, 07.11.2024.
- Notification No.07/2025-Central Tax (Rate), dated 16.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
- From the CCST, Ref No.REV03-12/83/2025-GST SEC CCT, dated.12.02.2025.

ORDER:

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.256, Revenue (Commercial Taxes - II) Department, dated. 29.06.2017, namely:-

<u>AMENDMENT</u>

In the said notification, in the Table,-

- A. against serial number 4, in column (3), after the words "Any person", the words "other than a body corporate" shall be inserted.
- B. against serial number 5AB, in column (4), after the words "Any registered person", the words "other than a person who has opted to pay tax under composition levy" shall be inserted.

PEEYUSH KUMAR,

Principal Secretary to Government.

---X---